

APPEALS

PLEASE TYPE OR PRINT

STEP A NAME ADDRESS & ID NUMBERS	LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	SPOUSE'S LAST NAME	SPOUSE'S FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
	BUSINESS NAME		FEDERAL EMPLOYER IDENTIFICATION NUMBER
	NUMBER & STREET ADDRESS		DEPARTMENT IDENTIFICATION NUMBER
	ADDRESS (Continued)		LICENSE NUMBER
	CITY/TOWN, STATE & ZIP CODE		PHONE NUMBER
	REPRESENTATIVE'S NAME		
	REPRESENTATIVE'S NUMBER & STREET ADDRESS		REPRESENTATIVE'S PHONE NUMBER
REPRESENTATIVE'S CITY/TOWN, STATE & ZIP CODE			

STEP B TAX YEAR OR TAX TYPE	Tax Year(s) _____ or Taxable Period beginning _____ and ending _____			
	Tax Type <u>Check box or boxes that apply</u>			
	<div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> BUSINESS TAX (BUSINESS PROFITS TAX OR BUSINESS ENTERPRISE TAX) </div> <div> <input type="checkbox"/> MEALS & RENTALS TAX </div> </div> <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> INTEREST & DIVIDENDS TAX </div> <div> <input type="checkbox"/> OTHER _____ </div> </div>			
STEP C FACTS & ISSUES	REASON FOR APPEAL. SPECIFY THE CAUSE FOR APPEAL. Include all facts and applicable law. Attach additional sheet if necessary.			

STEP D ACTION REQUESTED	REASON FOR FILING APPEAL?	
	<input type="checkbox"/> REDETERMINE A TAX ASSESSMENT	<input type="checkbox"/> RECONSIDER A DENIAL OF A REQUEST FOR REFUND
	<input type="checkbox"/> DISPUTE PENALTIES	<input type="checkbox"/> DISPUTE INTEREST
	<input type="checkbox"/> OTHER _____	

STEP E REQUIRED DOCUMENTS	Enclose a copy of the Notice of Assessment or Letter of Denial. Appeal must be filed within 60 days after the issuance of the Notice of Assessment or Denial. If a representative is being used, a Power of Attorney (POA), Form DP-2848, must be filed with the Department of Revenue Administration.
	<input type="checkbox"/> Please check this box if you have filed a Power of Attorney (POA), Form DP-2848, with the Department of Revenue Administration.

SIGNATURE (IN INK)

DATE

SPOUSE SIGNATURE (IN INK)

DATE

SIGNATURE OF REPRESENTATIVE (IN INK)

DATE

NH DEPT OF REVENUE ADMINISTRATION
MAIL HEARINGS BUREAU
TO: 57 REGIONAL DRIVE, PO BOX 1467
CONCORD NH 03302-1467

INSTRUCTIONS

1. Complete the appeal document by typing or legibly printing in the spaces provided.
2. File this appeal document with the NH Department of Revenue Administration, Hearings Bureau (see below).
3. **Step A:** Unless otherwise informed in writing by the appealing party, all orders, notices and communications shall be made to:
 - a) the party's listed address and phone number; or
 - b) the representative's address and phone number.
4. **Step B:** Enter the tax year(s) or tax period(s) that is the subject of your appeal. Check the appropriate box (es) to indicate what tax you are appealing.
5. **Step C:** The taxpayer has the burden to prove the Department of Revenue Administration erred in its decision. State with specificity all of the reasons you intend to rely on in presenting your appeal. Attach additional sheets if necessary.
6. **Step D:** Describe the action that you are requesting the Hearing Officer to make.
7. **Step E:** Enclose a copy of the Notice of Assessment (Tax Bill) or Letter denying your refund. A Form DP-2848, Power of Attorney (POA) must be filed with the Department if a representative is being assigned.
8. Make a copy of the appeal document for your file.

FILING INSTRUCTIONS

File the appeal document with:
New Hampshire Department of Revenue Administration
Hearings Bureau
57 Regional Drive, PO Box 1467
Concord, NH 03302-1467

NOTE: The date of filing is the date this form is either postmarked by the Post Office, receipted by a delivery service or delivered in hand to the Hearings Bureau.

You may file your petition by delivering it to the Department's Hearings Bureau during normal business hours (8:00 am to 4:30 pm) or by mailing it to the address above.

If your claim for refund of tax, penalties or interest is denied or you do not agree with the assessment of additional tax, penalties or interest, you have the right to an appeal. **You must file your appeal with the Department Hearings Bureau within 60 days after the notice of the assessment (tax) or denial of a claim for a refund of taxes, penalties or interest assessed.** Your appeal must be in writing and signed by you or a person you have authorized by power of attorney to sign for you.

An appeal sent by mail will be considered timely filed if placed in the United States mail and legibly postmarked on or before the expiration of the applicable 60 day period.

You have the right to pay the outstanding liability at any point after a notice of assessment is issued to prevent further interest from accruing. However, payment of the liability is not required to pursue an appeal.

Once the hearings adjudicative process is completed, if you do not agree with the final decision of the Hearing Officer, you have the right to appeal, within 30 days of the notice of the decision, by petitioning the Board of Tax and Land Appeals or the Superior Court in the county in which you reside or have a place of business. Appeals involving inheritance taxes are filed with the Probate Court in the county where the decedent resided.

The Board or Court may require you to post a bond sufficient to pay the amount of taxes found to be due or to become due during the pendency of an appeal. The Board or Court may award reasonable costs and attorneys' fees against you or the Department if the prevailing party demonstrates that the action of the other party was substantially unjustified.